

IC 6-1.1-16

Chapter 16. Limitations on the Powers of Officials and Boards to Change Personal Property Assessments

IC 6-1.1-16-1

Notice; time requirements; appeal of preliminary determination

Sec. 1. (a) Except as provided in section 2 of this chapter, an assessing official, county assessor, or county property tax assessment board of appeals may not change the assessed value claimed by a taxpayer on a personal property return unless the assessing official, county assessor, or county property tax assessment board of appeals takes the action and gives the notice required by IC 6-1.1-3-20 within the following time periods:

(1) A township or county assessing official must make a change in the assessed value and give the notice of the change on or before the latter of:

(A) September 15 of the year for which the assessment is made; or

(B) four (4) months from the date the personal property return is filed if the return is filed after May 15 of the year for which the assessment is made.

(2) A county assessor or county property tax assessment board of appeals must make a change in the assessed value, including the final determination by the board of an assessment changed by a township or county assessing official, or county property tax assessment board of appeals, and give the notice of the change on or before the latter of:

(A) October 30 of the year for which the assessment is made; or

(B) five (5) months from the date the personal property return is filed if the return is filed after May 15 of the year for which the assessment is made.

(3) The department of local government finance must make a preliminary change in the assessed value and give the notice of the change on or before the latter of:

(A) October 1 of the year immediately following the year for which the assessment is made; or

(B) sixteen (16) months from the date the personal property return is filed if the return is filed after May 15 of the year for which the assessment is made.

(b) Except as provided in section 2 of this chapter, if an assessing official, a county assessor, or a county property tax assessment board of appeals fails to change an assessment and give notice of the change within the time prescribed by this section, the assessed value claimed by the taxpayer on the personal property return is final.

(c) This section does not limit the authority of a county auditor to correct errors in a tax duplicate under IC 6-1.1-15-12.

(d) This section does not apply if the taxpayer:

(1) fails to file a personal property return which substantially complies with the provisions of this article and the regulations

of the department of local government finance; or

(2) files a fraudulent personal property return with the intent to evade the payment of property taxes.

(e) A taxpayer may appeal a preliminary determination of the department of local government finance under subsection (a)(3) to the Indiana board. An appeal under this subdivision shall be conducted in the same manner as an appeal under IC 6-1.1-15-4 through IC 6-1.1-15-8. A preliminary determination that is not appealed under this subsection is a final unappealable order of the department of local government finance.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.69-1983, SEC.4; P.L.6-1997, SEC.78; P.L.90-2002, SEC.144.

IC 6-1.1-16-2

Failure to meet notice and time requirements; petition for review

Sec. 2. (a) If a county property tax assessment board of appeals fails to change an assessed value claimed by a taxpayer on a personal property return and give notice of the change within the time prescribed in section 1(a)(2) of this chapter, the township assessor or the county assessor may file a petition for review of the assessment by the Indiana board. The township assessor or the county assessor must file the petition for review in the manner provided in IC 6-1.1-15-3(c). The time period for filing the petition begins to run on the last day that the county board is permitted to act on the assessment under section 1(a)(2) of this chapter as though the board acted and gave notice of its action on that day.

(b) Notwithstanding section 1(a)(3) of this chapter, the department of local government finance shall reassess tangible property when an appealed assessment of the property is remanded to the board under IC 6-1.1-15-8.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.6-1997, SEC.79; P.L.90-2002, SEC.145.

IC 6-1.1-16-3

Special session of board of appeals; expenses

Sec. 3. (a) If a county property tax assessment board of appeals is unable to take action on an assessment within the time period prescribed in section 1(a)(2) of this chapter because the board is no longer in session, the board shall file with the department of local government finance a written petition requesting permission to conduct a special session for the purpose of reviewing the assessment within the required time period. If the department of local government finance approves the petition, it shall specify:

(1) the number of session days granted to the county property tax assessment board of appeals; and

(2) the termination date of the special session.

(b) The county auditor shall pay the expenses and per diem allowances resulting from the special session. The county auditor shall draw warrants for these items on county funds not otherwise appropriated, without further appropriations being required for the

disbursements.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.74-1987, SEC.16; P.L.6-1997, SEC.80; P.L.90-2002, SEC.146.

IC 6-1.1-16-4

Application of chapter; conflicting provisions

Sec. 4. The provisions of this chapter do not extend the period within which an assessment or change in an assessment may be made. If a shorter period for action and notice is provided elsewhere in this article, that provision controls. However, if any other conflict exists between the provisions of this chapter and the other provisions of this article, the provisions of this chapter control with respect to assessment adjustments.

(Formerly: Acts 1975, P.L.47, SEC.1.)